
HOUSE BILL No. 1243

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12; IC 6-1.1-20.9.

Synopsis: Property tax credits and deductions. Beginning with property taxes payable in 2005, allows a property taxpayer to claim the homestead credit and certain individual deductions after the normally applicable deadline if property taxes are not timely billed.

Effective: Upon passage.

Ripley

January 6, 2005, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

HOUSE BILL No. 1243

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-12-2 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as
3 provided in section 17.8 of this chapter, a person who desires to claim
4 the deduction provided by section 1 of this chapter must file a
5 statement in duplicate, on forms prescribed by the department of local
6 government finance, with the auditor of the county in which the real
7 property, mobile home not assessed as real property, or manufactured
8 home not assessed as real property is located. **Except as provided in**
9 **section 17.9 of this chapter**, with respect to real property, the
10 statement must be filed during the twelve (12) months before May 11
11 of each year for which the person wishes to obtain the deduction. With
12 respect to a mobile home that is not assessed as real property or a
13 manufactured home that is not assessed as real property, the statement
14 must be filed during the twelve (12) months before March 2 of each
15 year for which the individual wishes to obtain the deduction. The
16 statement may be filed in person or by mail. If mailed, the mailing must
17 be postmarked on or before the last day for filing. In addition to the

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statement required by this subsection, a contract buyer who desires to claim the deduction must submit a copy of the recorded contract or recorded memorandum of the contract, which must contain a legal description sufficient to meet the requirements of IC 6-1.1-5, with the first statement that the buyer files under this section with respect to a particular parcel of real property. Upon receipt of the statement and the recorded contract or recorded memorandum of the contract, the county auditor shall assign a separate description and identification number to the parcel of real property being sold under the contract.

(b) The statement referred to in subsection (a) must be verified under penalties for perjury, and the statement must contain the following information:

(1) The balance of the person's mortgage or contract indebtedness on the assessment date of the year for which the deduction is claimed.

(2) The assessed value of the real property, mobile home, or manufactured home.

(3) The full name and complete residence address of the person and of the mortgagee or contract seller.

(4) The name and residence of any assignee or bona fide owner or holder of the mortgage or contract, if known, and if not known, the person shall state that fact.

(5) The record number and page where the mortgage, contract, or memorandum of the contract is recorded.

(6) A brief description of the real property, mobile home, or manufactured home which is encumbered by the mortgage or sold under the contract.

(7) If the person is not the sole legal or equitable owner of the real property, mobile home, or manufactured home, the exact share of the person's interest in it.

(8) The name of any other county in which the person has applied for a deduction under this section and the amount of deduction claimed in that application.

(c) The authority for signing a deduction application filed under this section may not be delegated by the real property, mobile home, or manufactured home owner or contract buyer to any person except upon an executed power of attorney. The power of attorney may be contained in the recorded mortgage, contract, or memorandum of the contract, or in a separate instrument.

SECTION 2. IC 6-1.1-12-10.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10.1. (a) Except as provided in section 17.8 of this chapter, an individual who desires to

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claim the deduction provided by section 9 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is located. **Except as provided in section 17.9 of this chapter**, with respect to real property, the statement must be filed during the twelve (12) months before May 11 of each year for which the individual wishes to obtain the deduction. **Except as provided in section 17.9 of this chapter**, with respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed between January 15 and March 31, inclusive of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement referred to in subsection (a) shall be in affidavit form or require verification under penalties of perjury. The statement must be filed in duplicate if the applicant owns, or is buying under a contract, real property, a mobile home, or a manufactured home subject to assessment in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

- (1) the source and exact amount of gross income received by the individual and ~~his~~ **the individual's** spouse during the preceding calendar year;
- (2) the description and assessed value of the real property, mobile home, or manufactured home;
- (3) the individual's full name and ~~his~~ **the individual's** complete residence address;
- (4) the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on contract; and
- (5) any additional information which the department of local government finance may require.

(c) In order to substantiate ~~his~~ **the** deduction statement, the applicant shall submit for inspection by the county auditor a copy of ~~his~~ **the applicant's** and a copy of ~~his~~ **the applicant's** spouse's income tax returns for the preceding calendar year. If either was not required to file an income tax return, the applicant shall subscribe to that fact in the deduction statement.

SECTION 3. IC 6-1.1-12-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) Except as provided in section 17.8 of this chapter, a person who desires to claim

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the deduction provided in section 11 of this chapter must file an application, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. **Except as provided in section 17.9 of this chapter**, with respect to real property, the application must be filed during the twelve (12) months before May 11 of each year for which the individual wishes to obtain the deduction. **Except as provided in section 17.9 of this chapter**, with respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the application must be filed during the twelve (12) months before March 2 of each year for which the individual wishes to obtain the deduction. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) Proof of blindness may be supported by:

(1) the records of a county office of family and children, the division of family and children, or the division of disability, aging, and rehabilitative services; or

(2) the written statement of a physician who is licensed by this state and skilled in the diseases of the eye or of a licensed optometrist.

(c) The application required by this section must contain the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that ~~he~~ **the individual** is to pay property taxes on the real property, mobile home, or manufactured home.

SECTION 4. IC 6-1.1-12-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) Except as provided in section 17.8 of this chapter, an individual who desires to claim the deduction provided by section 13 or ~~section~~ 14 of this chapter must file a statement with the auditor of the county in which the individual resides. **Except as provided in section 17.9 of this chapter**, with respect to real property, the statement must be filed during the twelve (12) months before May 11 of each year for which the individual wishes to obtain the deduction. **Except as provided in section 17.9 of this chapter**, with respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 2 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail.

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1 If mailed, the mailing must be postmarked on or before the last day for
 2 filing. The statement shall contain a sworn declaration that the
 3 individual is entitled to the deduction.

4 (b) In addition to the statement, the individual shall submit to the
 5 county auditor for the auditor's inspection:

6 (1) a pension certificate, an award of compensation, or a disability
 7 compensation check issued by the United States Department of
 8 Veterans Affairs if the individual claims the deduction provided
 9 by section 13 of this chapter;

10 (2) a pension certificate or an award of compensation issued by
 11 the United States Department of Veterans Affairs if the individual
 12 claims the deduction provided by section 14 of this chapter; or

13 (3) the appropriate certificate of eligibility issued to the individual
 14 by the Indiana department of veterans' affairs if the individual
 15 claims the deduction provided by section 13 or 14 of this chapter.

16 (c) If the individual claiming the deduction is under guardianship,
 17 the guardian shall file the statement required by this section.

18 (d) If the individual claiming a deduction under section 13 or 14 of
 19 this chapter is buying real property, a mobile home not assessed as real
 20 property, or a manufactured home not assessed as real property under
 21 a contract that provides that the individual is to pay property taxes for
 22 the real estate, mobile home, or manufactured home, the statement
 23 required by this section must contain the record number and page
 24 where the contract or memorandum of the contract is recorded.

25 SECTION 5. IC 6-1.1-12-17 IS AMENDED TO READ AS
 26 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. Except as
 27 provided in section 17.8 of this chapter, a surviving spouse who desires
 28 to claim the deduction provided by section 16 of this chapter must file
 29 a statement with the auditor of the county in which the surviving
 30 spouse resides. **Except as provided in section 17.9 of this chapter,**
 31 with respect to real property, the statement must be filed during the
 32 twelve (12) months before May 11 of each year for which the surviving
 33 spouse wishes to obtain the deduction. **Except as provided in section**
 34 **17.9 of this chapter,** with respect to a mobile home that is not assessed
 35 as real property or a manufactured home that is not assessed as real
 36 property, the statement must be filed during the twelve (12) months
 37 before March 2 of each year for which the individual wishes to obtain
 38 the deduction. The statement may be filed in person or by mail. If
 39 mailed, the mailing must be postmarked on or before the last day for
 40 filing. The statement shall contain:

41 (1) a sworn statement that the surviving spouse is entitled to the
 42 deduction; and

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(2) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property on a contract that provides that the individual is to pay property taxes on the real property.

In addition to the statement, the surviving spouse shall submit to the county auditor for the auditor's inspection a letter or certificate from the United States Department of Veterans Affairs establishing the service of the deceased spouse in the military or naval forces of the United States before November 12, 1918.

SECTION 6. IC 6-1.1-12-17.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17.5. (a) Except as provided in section 17.8 of this chapter, a veteran who desires to claim the deduction provided in section 17.4 of this chapter must file a sworn statement, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home, or manufactured home is assessed. **Except as provided in section 17.9 of this chapter**, with respect to real property, the veteran must file the statement during the twelve (12) months before May 11 of each year for which the veteran wishes to obtain the deduction. **Except as provided in section 17.9 of this chapter**, with respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 2 of each year for which the individual wishes to obtain the deduction. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) The statement required under this section shall be in affidavit form or require verification under penalties of perjury. The statement shall be filed in duplicate if the veteran has, or is buying under a contract, real property in more than one (1) county or in more than one (1) taxing district in the same county. The statement shall contain:

- (1) a description and the assessed value of the real property, mobile home, or manufactured home;
- (2) the veteran's full name and complete residence address;
- (3) the record number and page where the contract or memorandum of the contract is recorded, if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home; and
- (4) any additional information which the department of local government finance may require.

SECTION 7. IC 6-1.1-12-17.9 IS ADDED TO THE INDIANA

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CODE AS A NEW SECTION TO READ AS FOLLOWS
 [EFFECTIVE UPON PASSAGE]: **Sec. 17.9. (a) An individual may file a statement to claim a deduction under section 2, 10.1, 12, 15, 17, or 17.5 of this chapter with respect to real property after the applicable filing deadline for a year for which the individual wishes to obtain the deduction if:**

(1) the individual is liable for property taxes first due and payable in that year with respect to the property; and

(2) the statement under IC 6-1.1-22-8(a) for the property taxes referred to in subdivision (1) is part of a billing of taxes that does not conform to the billing schedule under IC 6-1.1-22-9(a).

(b) An individual must file the statement to claim a deduction under subsection (a) with the county auditor not later than the earlier of:

(1) sixty (60) days after the county treasurer mails or transmits the statement referred to in subsection (a)(2); or

(2) December 1 of the year for which the individual wishes to obtain the deduction.

(c) The county auditor shall determine whether the individual qualifies for the deduction. If the county auditor determines that the individual qualifies for the deduction, the auditor shall apply the deduction.

(d) The department of local government finance shall:

(1) prescribe forms; or

(2) issue instructions for the use of existing forms;

for filing a statement to claim a deduction under this section.

(e) If the county auditor applies a deduction under subsection (c), the county shall, before the next succeeding January 1, send to the department of local government finance a revised certified statement under IC 6-1.1-17-1(a) for the county that reflects the deductions applied under this section.

(f) The department of local government finance shall use the revised certified statements received under subsection (e) in the department's determination of tax rates under IC 6-1.1-17-16 for taxes first due and payable in the year that immediately follows the year in which a deduction is applied under subsection (c). Notwithstanding IC 6-1.1-17-16(d), the department of local government finance may increase a political subdivision's tax rate to an amount that exceeds the amount originally fixed by the political subdivision based on the revised certified statement received under subsection (e).

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SECTION 8. IC 6-1.1-20.9-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as otherwise provided in section 5 of this chapter, an individual who on March 1 of a particular year either owns or is buying a homestead under a contract that provides the individual is to pay the property taxes on the homestead is entitled each calendar year to a credit against the property taxes which the individual pays on the individual's homestead. However, only one (1) individual may receive a credit under this chapter for a particular homestead in a particular year.

(b) The amount of the credit to which the individual is entitled equals the product of:

- (1) the percentage prescribed in subsection (d); multiplied by
- (2) the amount of the individual's property tax liability, as that term is defined in IC 6-1.1-21-5, which is:

(A) attributable to the homestead during the particular calendar year; and

(B) determined after the application of the property tax replacement credit under IC 6-1.1-21.

(c) For purposes of determining that part of an individual's property tax liability that is attributable to the individual's homestead, all deductions from assessed valuation which the individual claims under IC 6-1.1-12 or IC 6-1.1-12.1 for property on which the individual's homestead is located must be applied first against the assessed value of the individual's homestead before those deductions are applied against any other property.

(d) The percentage of the credit referred to in subsection (b)(1) is as follows:

YEAR	PERCENTAGE OF THE CREDIT
1996	8%
1997	6%
1998 through 2002	10%
2003 and thereafter	20%

However, the property tax replacement fund board established under IC 6-1.1-21-10, in its sole discretion, may increase the percentage of the credit provided in the schedule for any year, if the board feels that the property tax replacement fund contains enough money for the resulting increased distribution. If the board increases the percentage of the credit provided in the schedule for any year, the percentage of the credit for the immediately following year is the percentage provided in the schedule for that particular year, unless as provided in this subsection the board in its discretion increases the percentage of the

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credit provided in the schedule for that particular year. However, the percentage credit allowed in a particular county for a particular year shall be increased if on January 1 of a year an ordinance adopted by a county income tax council was in effect in the county which increased the homestead credit. The amount of the increase equals the amount designated in the ordinance.

(e) Before October 1 of each year, the assessor shall furnish to the county auditor the amount of the assessed valuation of each homestead for which a homestead credit has been properly filed under **section 3 of this chapter**.

(f) The county auditor shall apply the credit equally to each installment of taxes that the individual pays for the property.

(g) Notwithstanding the provisions of this chapter, a taxpayer other than an individual is entitled to the credit provided by this chapter if:

- (1) an individual uses the residence as the individual's principal place of residence;
- (2) the residence is located in Indiana;
- (3) the individual has a beneficial interest in the taxpayer;
- (4) the taxpayer either owns the residence or is buying it under a contract, recorded in the county recorder's office, that provides that the individual is to pay the property taxes on the residence; and
- (5) the residence consists of a single-family dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

SECTION 9. IC 6-1.1-20.9-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) An individual who desires to claim the credit provided by section 2 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The statement shall include the parcel number or key number of the real estate and the name of the city, town, or township in which the real estate is located. **Except as provided in section 3.5 of this chapter**, with respect to real property, the statement must be filed during the twelve (12) months before May 11 of the year prior to the first year for which the person wishes to obtain the credit for the homestead. With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 2 of the first year for which the individual wishes to obtain the credit. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last

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day for filing. The statement applies for that first year and any succeeding year for which the credit is allowed.

(b) The certified statement referred to in subsection (a) shall contain the name of any other county and township in which the individual owns or is buying real property.

(c) If an individual who is receiving the credit provided by this chapter changes the use of the individual's real property, so that part or all of that real property no longer qualifies for the homestead credit provided by this chapter, the individual must file a certified statement with the auditor of the county, notifying the auditor of the change of use within sixty (60) days after the date of that change. An individual who changes the use of the individual's real property and fails to file the statement required by this subsection is liable for the amount of the credit ~~he~~ **the individual** was allowed under this chapter for that real property.

(d) An individual who receives the credit provided by section 2 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the credit in the following year is not required to file a statement to reapply for the credit following the removal of the joint owner if:

(1) the individual is the sole owner of the property following the death of the individual's spouse;

(2) the individual is the sole owner of the property following the death of a joint owner who was not the individual's spouse; or

(3) the individual is awarded sole ownership of property in a divorce decree.

SECTION 10. IC 6-1.1-20.9-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 3.5. (a) An individual may file a statement to claim a credit under section 3 of this chapter with respect to real property after the applicable filing deadline for the year that immediately precedes the year for which the individual wishes to obtain the credit if:**

(1) the individual is liable for property taxes with respect to the property in the year that immediately precedes the year for which the individual wishes to obtain the credit; and

(2) the statement under IC 6-1.1-22-8(a) for the property taxes referred to in subdivision (1) is part of a billing of taxes that does not conform to the billing schedule under IC 6-1.1-22-9(a).

(b) An individual must file the statement to claim a credit under subsection (a) with the county auditor not later than the earlier of:

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- (1) sixty (60) days after the county treasurer mails or transmits the statement referred to in subsection (a)(2); or
 (2) December 1 of the year that immediately precedes the year for which the individual wishes to obtain the credit.

(c) The county auditor shall determine whether the individual qualifies for the credit. If the county auditor determines that the individual qualifies for the credit, the auditor shall apply the credit. If the county auditor applies the credit, the auditor shall also apply the deduction under IC 6-1.1-12-37 for the year that immediately precedes the year for which the credit is applied with respect to the property for which the credit is applied.

(d) The department of local government finance shall:

- (1) prescribe forms; or
 (2) issue instructions for the use of existing forms;
 for filing a statement to claim a credit under this section.

(e) If the county auditor applies a deduction under subsection (c), the auditor shall, not later than December 31 of the year that immediately precedes the year for which the credit under this section is applied, send to the department of local government finance a revised certified statement under IC 6-1.1-17-1(a) for the county that reflects the deductions applied under subsection (c).

(f) The department of local government finance shall use the revised certified statements received under subsection (e) in the department's determination of tax rates under IC 6-1.1-17-16 for taxes first due and payable in the year that immediately follows the year in which a deduction is applied under subsection (c). Notwithstanding IC 6-1.1-17-16(d), the department of local government finance may increase a political subdivision's tax rate to an amount that exceeds the amount originally fixed by the political subdivision based on the revised certified statement received under subsection (e).

SECTION 11. IC 6-1.1-20.9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The auditor of a county (referred to in this section as the "first county") with whom a credit statement is filed under section 3 **or 3.5** of this chapter shall immediately prepare and transmit a copy of the statement to the auditor of any other county (referred to in this section as the "second county") if the individual who claims the credit owns or is buying real property located in the second county.

(b) The county auditor of the second county shall note on the copy of the statement whether or not the individual has claimed a credit for the current year under section 2 of this chapter for a homestead located

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1 in the second county. The auditor shall then return the copy to the
2 auditor of the first county.

3 SECTION 12. IC 6-1.1-20.9-5 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) Each year,
5 the county auditor shall:

6 (1) place the original copies of all credit statements filed under
7 ~~section sections 3 and 3.5~~ of this chapter in alphabetical order by
8 townships; and ~~he shall~~;

9 (2) without regard to townships, place the duplicate copies for the
10 entire county in alphabetical order.

11 (b) The auditor shall ascertain from the alphabetical files whether
12 or not more than one (1) statement has been filed by the same
13 individual.

14 (c) The county auditor may not grant an individual a credit under
15 section 2 of this chapter if:

16 (1) the individual, for the same year, claims the credit on two (2)
17 or more different statements; and

18 (2) the statements claim the credit for different property.

19 SECTION 13. [EFFECTIVE UPON PASSAGE] (a) **For purposes**
20 **of this SECTION:**

21 (1) **"benefit" refers to a:**

22 (A) **credit under IC 6-1.1-20.9, as amended by this act; or**

23 (B) **deduction under:**

24 (i) **IC 6-1.1-12-1;**

25 (ii) **IC 6-1.1-12-9;**

26 (iii) **IC 6-1.1-12-11;**

27 (iv) **IC 6-1.1-12-13;**

28 (v) **IC 6-1.1-12-14;**

29 (vi) **IC 6-1.1-12-16; or**

30 (vii) **IC 6-1.1-12-17.4;**

31 **for property taxes first due and payable in 2005; and**

32 (2) **"real property" has the meaning set forth in IC 6-1.1-1-15.**

33 (b) **Before July 1, 2005, an individual may file with the county**
34 **auditor a statement to claim a benefit with respect to real property**
35 **if:**

36 (1) **the individual is liable for the property taxes first due and**
37 **payable in 2004 and 2005 with respect to the property;**

38 (2) **the statement under IC 6-1.1-22-8(a) for the property taxes**
39 **first due and payable in 2004 with respect to the property was**
40 **part of a billing of taxes that did not conform to the billing**
41 **schedule under IC 6-1.1-22-9(a); and**

42 (3) **the benefit was not applied in the determination of**

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property taxes first due and payable in 2005 with respect to the property.

(c) The county auditor shall determine whether the individual qualifies for a benefit. If the county auditor determines that the individual qualifies for a benefit, the auditor shall:

(1) apply the benefit; and

(2) subject to subsection (d), without an appropriation being required, issue a warrant to the individual payable from the county general fund for the amount by which the property taxes first due and payable in 2005 would have been reduced if the benefit allowed under this section had been applied in determining those taxes.

If the county auditor approves under this subsection the credit under IC 6-1.1-20.9-2, the county auditor shall also approve and include in the refund determination under this subsection the deduction under IC 6-1.1-12-37.

(d) The county auditor may not refund an amount under subsection (c) in 2005 that exceeds the amount of property taxes the individual pays in 2005 with respect to the real property for which a benefit is applied under subsection (c).

(e) Instead of paying a refund under subsection (c), the county auditor may instruct the county treasurer to apply the amount of the refund as a credit against the individual's next installment of property taxes.

(f) Interest is not payable on a refund under this section.

(g) IC 6-1.1-21-4 does not apply to a credit under IC 6-1.1-20.9 approved under this SECTION.

(h) The department of local government finance shall:

(1) prescribe forms; or

(2) issue instructions for the use of existing forms; for filing a statement to claim a benefit under this SECTION.

(i) This SECTION expires January 1, 2006.

SECTION 14. [EFFECTIVE UPON PASSAGE] (a) The following, all as amended by this act, apply only to property taxes first due and payable after December 31, 2004:

(1) IC 6-1.1-12-2.

(2) IC 6-1.1-12-10.1.

(3) IC 6-1.1-12-12.

(4) IC 6-1.1-12-15.

(5) IC 6-1.1-12-17.

(6) IC 6-1.1-12-17.5.

(7) IC 6-1.1-20.9-2.

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1 **(8) IC 6-1.1-20.9-3.**
 2 **(9) IC 6-1.1-20.9-4.**
 3 **(10) IC 6-1.1-20.9-5.**
 4 **(b) IC 6-1.1-12-17.9 and IC 6-1.1-20.9-3.5, both as added by this**
 5 **act, apply only to property taxes first due and payable after**
 6 **December 31, 2004.**
 7 **SECTION 15. An emergency is declared for this act.**

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